



SAUGATUCK TOWNSHIP FIRE DISTRICT

Proudly serving : Douglas | Saugatuck | Saugatuck Township



3342 Blue Star Highway
Saugatuck, MI 49453
269 857-3000 / Fax: 269 857-1228
E-mail: info@saugatuckfire.org

FIRE DISTRICT BOARD MEETING

4:00pm – February 20th, 2023

AGENDA

1. Call to Order:
2. Pledge of Allegiance (*Stand if you are able*):
3. Roll Call:
4. Reminder: It is requested the board silences cell phones and put them away for the duration of the meeting.
5. Approval of Agenda (*additions / deletions*):
6. Approval of Minutes:
 - A. **January 16th, 2023**
7. Public Comment on Agenda Items Only (Limit 3 minutes):
8. Special Guest Speakers
 - A. **Audit Review – Dan Veldhuizen of Siegfried Crandall P.C.**
 - B. **Dorm Study – Steve Jurzuk of C2AE.**
9. Request for Payment:
 - A. **Account Payables (*Roll Call Vote*)**
 - B. **Financial Report**
10. Fire Chief Comments:
 - A. **Incident Reports / EMS Report / Calls to Date / Overlapping Calls**
 - B. **Community Risk Reduction**
 1. **Department of Fire Prevention – Monthly Report**
 2. **Michigan Fire Inspectors Society - Fatal Fire Statistics**
 3. **Community Fall Prevention Partnership with Girl Scout Troop #80586, Holland Hospital, and the Fire District.**
 - C. **Grants**
 1. **FEMA AFG Grant submitted for replacement nozzles and hose appliances - \$49,557.00 with local match of \$2,478.00 if awarded.**
 - D. **Meeting Absences – Contact Chairperson**
11. Unfinished Business:
 - A. **Cost Recovery**
12. New Business:
 - A. **None**
13. Correspondence:
 - A. **Compliment Email – Brad Esquivel**
14. Public Comments: (Limit 3 minutes):
15. Fire Board Comments:
16. Adjournment:

NOTICE

Request for accommodations or interpretive services must be made 48 hours prior to this meeting.
Please contact Saugatuck Township Fire District at 269-857-3000 for further information.



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Item #6A



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269 857-3000 / Fax: 269 857-1228
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FIRE DISTRICT BOARD MEETING

4:00pm – January 16th, 2023

DRAFT MINUTES

1. Call to Order: **Meeting called to order by J. Verplank at 4:00pm**
2. Pledge of Allegiance (*Stand if you are able*):
3. Roll Call:
PRESENT: S. Aldrich, E. Beckman, D. Fox, J. Verplank, T. Pullen
ABSENT: S. Phelps, C. North
Also Present: Chief Greg Janik, D.C. Mantels
4. Reminder: It is requested the board silences cell phones and put them away for the duration of the meeting.
5. Approval of Agenda (*additions / deletions*):
Motion by Pullen, 2nd by Beckman to approve the agenda as presented. No discussion. Motion passes by unanimous by voice vote.
6. Approval of Minutes:
 - A. **December 19th, 2022**
Motion by Fox, 2nd by Pullen to approve the minutes of the 12/19/2022 meeting as presented.
No discussion. Motion passes by unanimous by voice vote.
7. Public Comment on Agenda Items Only (Limit 3 minutes):
 - A. **None**
8. Request for Payment:
 - A. **Account Payables (*Roll Call Vote*)**
Motion by Beckman, 2nd by Pullen to pay the invoices in the amount of \$176,185.68. No discussion.
YAYS: Beckman, Pullen, Aldrich, Fox, Verplank
NAYS: None
ABSENT: Phelps, North
Motion passes: 5:0.
 - B. **Financial Report**
 1. **Financial Report will be reviewed next month.**
9. Fire Chief Comments:
 - A. **Incident Reports / EMS Report / Calls to Date / Overlapping Calls**
 1. **1023 Calls year end for 2022.**
 2. **Average response time – 5:57 for 2022.**
 - B. **Community Risk Reduction**
 1. **Department of Fire Prevention – Monthly Report**
 - i. **Report was reviewed by Chief Janik.**
 2. **Michigan Fire Inspectors Society - Fatal Fire Statistics**
 - i. **Report was reviewed by Chief Janik.**
 - C. **Legal Bill Analysis**



SAUGATUCK TOWNSHIP FIRE DISTRICT

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D. IT Equipment / Software Updates

1. Chief Janik outlined the changes as the former vendor sold the business.
2. Going to switch to a more local IT vendor to fill the needs.

E. Grants

1. Payment Received - \$26,928.05 from FEMA AFG for Health/Wellness Grant

F. Very Successful Saugatuck City Council Member Orientation and Station Tour Completed

- i. Chief Janik met with Helen Baldwin, Gregory Muncy, Mayor Dean, and Ryan Cummins.
Great overall discussion and meetings for the 1.5 hours.

G. Reminder – Appreciation/Awards Dinner – Saturday, January 21st, 2023

10. Unfinished Business:

A. None

11. New Business:

A. 2022 Year End Statistics Review

1. Chief Janik reviewed the year end statistics.

B. Anonymous Donation - \$10,000 for purchase of AED's, Stair Chair, and Medical Equipment

C. Automatic Aid Agreement with Graafschap Fire – Expanded Coverage Area

12. Correspondence:

A. None

13. Public Comments: (Limit 3 minutes):

A. None

14. Fire Board Comments:

Pullen – None

Beckman – Statistical Reports are fantastic and very useful!

Aldrich – Agrees that the reporting is phenomenal.

Fox – None

Verplank – None

15. Adjournment:

- A. Motion by Beckman, 2nd by Aldrich to adjourn. Meeting adjourned at 4:43pm

NOTICE

Request for accommodations or interpretive services must be made 48 hours prior to this meeting.
Please contact Saugatuck Township Fire District at 269-857-3000 for further information.

Saugatuck Township Fire District
Allegan County, Michigan

FINANCIAL STATEMENTS

Year ended June 30, 2022

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INDEPENDENT AUDITOR'S REPORT

Members of the Board
Saugatuck Township Fire District

Opinions

We have audited the accompanying financial statements of the governmental activities and the major fund of the Saugatuck Township Fire District (the District) as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the District as of June 30, 2022, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and pension schedules, as listed in the contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Siegfried Crandall P.C.

November 10, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS

Our discussion and analysis of the Saugatuck Township Fire District's (the District) financial performance provides a narrative overview of the District's financial activities for the year ended June 30, 2022. Please read it in conjunction with the District's financial statements.

FINANCIAL HIGHLIGHTS

- The District's total net position increased by \$96,245 as a result of this year's activities.
- Total net position in the amount of \$2,484,720 was reported, of which \$1,628,464 represents an investment in capital assets. This leaves the District with unrestricted net position of \$856,256, which is available to be used at the Fire Board's discretion, without constraints established by debt covenants, enabling legislation, or other legal requirements.
- The General Fund's total unassigned fund equity at the end of the fiscal year was \$902,987, which represents 51 percent of actual current year expenditures.

Overview of the financial statements

The District's annual report is comprised of three parts: management's discussion and analysis, the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are government-wide financial statements that provide both long-term and short-term information about the District's overall financial status.
- The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operations in more detail than the government-wide financial statements. The governmental fund statements explain how services, like public safety, were financed in the short-term, as well as what remains for future spending.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data. The financial statements are followed by a section of required supplementary information that further explains and supports the information in the financial statements.

A comparative analysis of the government-wide financial statements for 2022 and 2021 is also presented.

Government-wide financial statements

The government-wide financial statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the Statement of Activities, regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position (the difference between the District's assets and deferred outflows of resources, and liabilities and deferred inflows of resources) is one way to measure the District's financial health, or position.

- Over time, increases or decreases in the District's net position are an indicator of whether its financial health is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors, such as changes in the District's property tax base and the condition of the District's capital assets.

Fund financial statements

The fund financial statements provide more detailed information about the District's fund. A fund is an accounting device that the District uses to keep track of specific sources of funding and spending for particular purposes. All of the District's basic services are included in its governmental fund, which focuses on (1) how cash, and other financial assets that can be readily converted to cash, flows in and out, and (2) the balances left at year end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information that explains the relationship between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**Net position**

As noted earlier, net position may serve, over time, as a useful indicator of a District's financial position. In the District's case, assets and deferred outflows of resources exceeded liabilities at the end of the fiscal year by \$2,484,720. The District's investment in capital assets, a component of the total net position, amounts to \$1,628,464. The District uses these capital assets to provide essential services to its customers; consequently, these assets are not available to be liquidated for future spending needs. The remaining net position, in the amount of \$856,256, is unrestricted.

Condensed financial information
Net position

	<u>2022</u>	<u>2021</u>
Current assets	\$ 1,008,885	\$ 1,075,810
Capital assets	<u>1,628,464</u>	<u>1,465,370</u>
Total assets	<u>2,637,349</u>	<u>2,541,180</u>
Deferred outflows of resources	<u>54,141</u>	<u>58,313</u>
Current and other liabilities	<u>63,835</u>	<u>193,464</u>
Deferred inflows of resources	<u>142,935</u>	<u>17,554</u>
Net position:		
Investment in capital assets	1,628,464	1,465,370
Unrestricted	<u>856,256</u>	<u>923,105</u>
Total net position	<u>\$ 2,484,720</u>	<u>\$ 2,388,475</u>

Changes in net position

The District experienced an increase in net position of \$96,245 during the current fiscal year compared to a \$130,552 increase in the prior year. Net position increased by a smaller amount in the current year because revenues decreased by \$14,797 and expenses increased by \$19,510. Revenues decreased primarily due to a gain on sale of assets and insurance proceeds in the prior year. Expenses increased due to higher personnel costs.

The District's total revenues were \$1,693,443 in the current fiscal year. Special assessments, in the amount of \$1,629,261, represent 96 percent of the District's revenues.

The total cost of the District's operations amounted to \$1,597,198 in the current year compared to \$1,577,688 in the prior year, or an increase of \$19,510 (1 percent). More than 53 percent of the expenses, in the amount of \$842,915, represent personnel costs. Depreciation expense, in the amount of \$196,695, represents 12 percent of the District's total expenses.

Condensed financial information
Changes in net position

	<u>2022</u>	<u>2021</u>
Revenues:		
Capital grants	\$ 40,738	\$ 16,351
Operating grants	22,490	120,000
Charges for services	1,629,261	1,532,007
Gain on sales of capital assets	-	22,355
Insurance proceeds	-	17,031
Interest	<u>954</u>	<u>496</u>
Total revenues	1,693,443	1,708,240
Expenses - public safety	<u>1,597,198</u>	<u>1,577,688</u>
Changes in net position	<u>96,245</u>	<u>130,552</u>
Net position, end of year	<u>\$ 2,484,720</u>	<u>\$ 2,388,475</u>

FINANCIAL ANALYSIS OF THE DISTRICT'S FUND

At June 30, 2022, the District's sole governmental fund, the General Fund, reported an ending fund balance of \$921,337, which represents 51 percent of the fund's actual total expenditures for the current fiscal year. The fund balance decreased by \$86,325, primarily due to an increase in capital outlay expenditures.

General Fund budgetary highlights

The District amended the General Fund budget during the year to account for previously unanticipated revenues and expenditures. Budgeted revenues were increased by \$110,697, primarily due to miscellaneous revenues, which were increased by \$62,228. Budgeted expenditures were increased by \$124,154, associated with a \$116,768 increase in public safety expenditures, primarily due to an additional \$84,000 in personnel costs that were not anticipated in the original budget. Capital outlay expenditures were also increased by \$7,386 related to acquisitions that were not anticipated in the original budget.

Actual revenues were \$5,246 more than budgeted. Actual expenditures were \$68,636 less than appropriations, as public safety and capital outlay expenditures were less than budgeted by \$40,962 and \$27,674, respectively, as costs were lower than anticipated.

These variances resulted in a \$73,882 positive budget variance, with an \$86,325 decrease in fund balance compared to a budget that anticipated a \$160,207 decrease in fund balance.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital assets

The District's investment in capital assets as of June 30, 2022, amounts to \$1,628,464 (net of accumulated depreciation). Capital assets consist of land, buildings, equipment, and vehicles. The net increase in capital assets amounted to \$163,094 in the current year, as asset acquisitions of \$359,789 exceeded the depreciation provision of \$196,695.

More detailed information about the District's capital assets is presented in Note 4 of the notes to the basic financial statements.

Debt

At year end, the District's had no long-term debt outstanding, and no new debt was issued during the current year.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS

The District continues to rely primarily on special assessment revenues to finance all operating costs and capital acquisitions. The District expects to be able to use current revenues to provide essential services that will allow the current fund balance to be maintained.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances to its customers and creditors and to demonstrate the District's accountability for the resources it receives. Questions regarding any information provided in this report or requests for additional financial information should be addressed to:

Greg Janik, Chief
Saugatuck Township Fire District
3342 Blue Star Highway
Saugatuck, MI 49453

Phone: (269) 857-3000

BASIC FINANCIAL STATEMENTS

STATEMENT OF NET POSITION - governmental activities

June 30, 2022

ASSETS

Current assets:

Cash	\$ 491,819
Investments	488,198
Accounts receivable	<u>5,155</u>

Total current assets	<u>985,172</u>
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Noncurrent assets:

Capital assets not being depreciated	282,726
Capital assets, net of accumulated depreciation	1,345,738
Net pension asset	<u>23,713</u>

Total noncurrent assets	<u>1,652,177</u>
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Total assets	<u>2,637,349</u>
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DEFERRED OUTFLOWS OF RESOURCES - Deferred pension amounts	<u>54,141</u>
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LIABILITIES

Current liabilities:

Accounts payable	15,928
Accrued payroll and taxes	<u>47,907</u>

Total current liabilities	<u>63,835</u>
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DEFERRED INFLOWS OF RESOURCES - Deferred pension amounts	<u>142,935</u>
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NET POSITION

Investment in capital assets	1,628,464
Unrestricted	<u>856,256</u>

Total net position	<u><u>\$ 2,484,720</u></u>
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See notes to financial statements

Saugatuck Township Fire District

STATEMENT OF ACTIVITIES

Year ended June 30, 2022

		<i>Program revenues</i>			<i>Net (expenses) revenue and changes in net position</i>
		<i>Charges for services</i>	<i>Operating grants and contributions</i>	<i>Capital grants and contributions</i>	<i>Governmental activities</i>
	<i>Expenses</i>				
Functions/Programs					
Governmental activities - public safety	\$ 1,597,198	\$ 1,629,261	\$ 22,490	\$ 40,738	\$ 95,291
		General revenues:			
		Interest income			954
		Changes in net position			96,245
		Net position - beginning			2,388,475
		Net position - ending			\$ 2,484,720

See notes to financial statements

Saugatuck Township Fire District**BALANCE SHEET - General Fund**

June 30, 2022

ASSETS

Cash	\$ 491,819
Investments	488,198
Receivables	<u>5,155</u>
Total assets	<u>\$ 985,172</u>

LIABILITIES AND FUND BALANCES

Accounts payable	\$ 15,928
Accrued payroll and taxes	<u>47,907</u>
Total liabilities	<u>63,835</u>
Fund balances:	
Assigned	18,350
Unassigned	<u>902,987</u>
Total fund balances	<u>921,337</u>
Total liabilities and fund balances	<u>\$ 985,172</u>

Reconciliation of the balance sheet to the statement of net position:

Total fund balance - total governmental funds	\$ 921,337
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Amounts reported for *governmental activities* in the statement of net position (page 9) are different because:

Capital assets used in <i>governmental activities</i> are not financial resources and, therefore, are not reported in the fund.	1,628,464
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Deferred outflows of resources, related to the pension plan, relate to future years, and are not reported in the fund.	54,141
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The net pension asset is not due and payable in the current period and, therefore, is not reported in the fund.	23,713
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Deferred inflows of resources, related to the pension plan, relate to future years, and are not reported in the fund.	<u>(142,935)</u>
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Net position of <i>governmental activities</i>	<u>\$ 2,484,720</u>
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See notes to financial statements

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - General Fund

Year ended June 30, 2022

REVENUES

Charges for services	\$ 55,903
Interest	954
Other:	
Assessments	1,573,358
Miscellaneous	<u>63,228</u>
Total revenues	<u>1,693,443</u>

EXPENDITURES

Current - public safety	1,452,556
Capital outlay	<u>327,212</u>
Total expenditures	<u>1,779,768</u>

NET CHANGE IN FUND BALANCE (86,325)

FUND BALANCE - BEGINNING 1,007,662

FUND BALANCE - ENDING \$ 921,337

Reconciliation of the statement of revenues, expenditures, and changes in fund balance to the statement of activities:

Net change in fund balance - total governmental fund \$ (86,325)

Amounts reported for *governmental activities* in the statement of activities (page 10) are different because:

Capital assets:

Assets acquired	359,789
Provision for depreciation	(196,695)

Changes in other liabilities - increase in net pension asset 149,029

Changes in deferred outflows of resources and deferred inflows of resources:

Net decrease in deferred outflows of resources related to pension	(4,172)
Net increase in deferred inflows of resources related to pension	<u>(125,381)</u>

Change in net position of *governmental activities* \$ 96,245

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Saugatuck Township Fire District (the District) conform to accounting principles generally accepted in the United States of America (hereinafter referred to as generally accepted accounting principles) as applicable to governmental units. The following is a summary of the more significant accounting policies.

Reporting entity:

As required by generally accepted accounting principles, these financial statements present only the District (located in Allegan County), as management has determined that there are no other entities for which the District is financially accountable.

The District is a jointly governed organization of the Township of Saugatuck, the City of Saugatuck, and the City of the Village of Douglas, formed May 18, 1976, to provide fire protection within the participating municipalities. Costs of operations and capital expenditures are supported by contributions from the participating municipalities.

Government-wide and fund financial statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the District.

The statement of activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include: (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function; and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Measurement focus, basis of accounting, and financial statement presentation:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Special assessments are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available if they are collected within the current period, or soon enough thereafter, to pay liabilities of the current period. For this purpose, the District generally considers revenues to be available if they are expected to be collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, expenditures relating to compensated absences, and claims and judgments are recorded only when payment is due.

State grants, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental fund:

The General Fund is the District's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund. Revenues are primarily derived from special assessments.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity:

Cash and investments - Cash is considered to be demand deposits, time deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Investments are reported at fair value, with changes in value recognized in the operating statement. Realized and unrealized gains and losses are included in investment income.

Receivables - No allowance for uncollectible accounts has been recorded, as the District considers all receivables to be fully collectible.

Capital assets - Capital assets, which include land, buildings, equipment, and vehicles, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$1,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value as of the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

Buildings and improvements	20 - 40 years
Equipment	10 - 20 years
Vehicles	5 - 15 years

Deferred outflows of resources - The statement of net position includes a separate section for deferred outflows of resources. This separate financial statement element reflects a decrease in net position that applies to a future period. The related expense will not be recognized until a future event occurs. The District reports deferred amounts relating to the defined benefit pension plan, associated with changes in expected and actual investment returns, assumptions, and benefits, which are discussed in Note 6. No deferred outflows of resources affect the governmental funds financial statements.

Deferred inflows of resources - The statement of net position includes a separate section for deferred inflows of resources. This separate financial statement element reflects an increase in equity that applies to a future period. The related revenues will not be recognized until a future event occurs. The District reports deferred amounts relating to the defined benefit pension plan, associated with changes in expected and actual investment returns, assumptions, and benefits, which are discussed in Note 6. No deferred outflows of resources affect the governmental funds financial statements.

Pension - For purposes of measuring the net pension liability (asset), deferred outflows of resources related to pensions, deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the pension plan and additions to/deductions from the pension plan's fiduciary net position have been determined on the same basis as they are reported by the pension plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Net position - Net position represents the difference between assets and deferred outflows of resources, and liabilities and deferred inflows. The District reports three categories of net position, as follows: (1) *Net Investment in capital assets* consists of net capital assets and related deferred outflows of resources reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets; (2) *Restricted net position* is considered restricted if its use is constrained to a particular purpose. Restrictions are imposed by external organizations, such as federal or state laws or donors. Restricted net position is reduced by liabilities related to the restricted assets; (3) *Unrestricted net position* consists of all other net position that does not meet the definition of the above components and is available for general use by the District.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, deferred outflows of resources, liabilities, deferred inflows of resources, and equity (continued):

Net position flow assumption - Sometimes, the District will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the District's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

Fund equity - The Fire Board reserves the authority to assign fund balance. Unassigned fund balance is the residual classification for the Operating Fund. When the District incurs an expenditure for purposes for which various fund balance classifications can be used, it is the District's policy to use the assigned fund balance first, then unassigned fund balance.

Use of estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the period. Accordingly, actual results could vary from those estimates.

NOTE 2 - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary information - An annual budget is adopted on a basis consistent with generally accepted accounting principles for the General Fund. The budget document presents information by function and line-item. The legal level of budgetary control adopted by the governing body is the function level. All annual appropriations lapse at the end of the fiscal year. No reportable negative budget variances occurred during the current fiscal year.

NOTE 3 - CASH AND INVESTMENTS

Cash - Cash consists solely of deposits with financial institutions. Michigan Compiled Laws, Section 129.91 (Public Act 20 of 1943, as amended) and the District's investment policy authorize the District to make deposits in the accounts of federally insured banks, credit unions, and savings and loan associations that have an office in Michigan. The District's deposits are in accordance with statutory authority.

Custodial credit risk is the risk that, in the event of the failure of a financial institution, the District may not be able to recover its deposits. The District's investment policy does not specifically address custodial credit risk for deposits. At June 30, 2022, \$243,274 of the District's bank balances of \$493,274 was exposed to custodial credit risk because it was uninsured and uncollateralized.

Investments - State statutes and the District's investment policy authorize the District to invest in a) obligations of the U.S. Treasury, agencies, and instrumentalities; b) commercial paper rated within the two highest rate classifications, which mature not more than 270 days after the date of purchase; c) repurchase agreements, collateralized by U.S. governmental securities; d) bankers' acceptances; e) mutual funds composed of otherwise legal investments; and f) investment pools organized under the local government investment pool act.

NOTE 3 - CASH AND INVESTMENTS (Continued)

Investments in entities that calculate net asset value per share - The District holds shares in an investment pool where the fair value of the investment is measured on a recurring basis using net asset value per share of the investment pool as a practical expedient. At June 30, 2022, the fair value, unfunded commitments, and redemption rules of that investment is as follows:

	<i>Michigan CLASS Pool</i>
Fair value at June 30, 2022	\$ 488,198
Unfunded commitments	none
Redemption frequency	n/a
Notice period	none

The Michigan CLASS investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasury agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. The pool purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

NOTE 4 - CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2022, was as follows:

	<i>Beginning balance</i>	<i>Increases</i>	<i>Decreases</i>	<i>Ending balance</i>
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 22,726	\$ -	\$ -	\$ 22,726
Construction in progress	-	260,000	-	260,000
Subtotal	22,726	260,000	-	282,726
Capital assets being depreciated:				
Buildings	773,401	-	-	773,401
Equipment	878,739	93,831	-	972,570
Vehicles	1,480,563	5,958	-	1,486,521
Subtotal	3,132,703	99,789	-	3,232,492
Less accumulated depreciation for:				
Buildings	(337,058)	(29,631)	-	(366,689)
Equipment	(467,806)	(77,585)	-	(545,391)
Vehicles	(885,195)	(89,479)	-	(974,674)
Subtotal	(1,690,059)	(196,695)	-	(1,886,754)
Total capital assets being depreciated, net	1,442,644	(96,906)	-	1,345,738
Governmental activities capital assets, net	<u>\$ 1,465,370</u>	<u>\$ 163,094</u>	<u>\$ -</u>	<u>\$ 1,628,464</u>

The entire depreciation provision is allocated to the public safety function.

NOTE 6 - DEFINED BENEFIT PENSION PLAN*Plan description:*

The District participates in the Municipal Employees' Retirement System of Michigan (MERS). MERS is an agent multiple-employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine-member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at www.mersofmich.com.

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)*Benefits provided:*

The District's defined benefit pension plan provides certain retirement, disability, and death benefits to plan members and beneficiaries and covers all full-time employees of the District. Retirement benefits for eligible employees are calculated as 2.25% of the employee's three-year final average compensation, times the employee's years of service, with a maximum of 80% of final average compensation. Normal retirement age is 60 with early retirement at age 50, with 25 years of service, or age 55, with 15 years of service. Deferred retirement benefits vest after ten years of credited service but are not paid until the date retirement would have occurred had the member remained an employee. Employees are not required to contribute to the plan. An employee who leaves service may withdraw their contributions, plus any accumulated interest. Benefit terms, within the parameters established by MERS, are established and amended by the authority of the District Board.

Employees covered by benefit terms:

At the December 31, 2021, measurement date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	1
Inactive employees entitled to but not yet receiving benefits	1
Active employees	<u>6</u>
Total	<u><u>8</u></u>

Contributions:

The District is required to contribute amounts at least equal to an actuarially determined rate, as established by the MERS Retirement Board. The actuarially determined rate is the estimated amount necessary to finance the cost of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2022, the District contributed \$55,130 to the plan, which amounted to 13.18% of covered payroll. Employees are not required to make contributions.

Net pension liability:

The District's net pension liability reported at June 30, 2022, was determined using a measurement of the total pension liability and the pension net position as of December 31, 2021. The total pension liability at December 31, 2021, was determined by an actuarial valuation as of that date.

Actuarial assumptions:

The total pension liability in the December 31, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.50%	
Salary increases	3.00%	in the long term
Investment rate of return	7.00%	net of investment expense, including inflation

Mortality rates were based on scale MP-2019 applied fully generationally from the Pub-2010 base year of 2010.

The actuarial assumptions used in the December 31, 2021, valuation were based on the results of the actuarial experience studies covering 2014-2018 and dated 2020.

Assumption changes:

The assumed investment rate of return decreased from 7.35% to 7.00%.

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following schedule:

<i>Asset class</i>	<i>Target allocation</i>	<i>Long-term expected real rate of return</i>	<i>Expected money-weighted rate of return</i>
Global equity	60.00%	4.50%	2.70%
Global fixed income	20.00%	2.00%	0.40%
Private investments	<u>20.00%</u>	7.00%	1.40%
	<u>100.00%</u>		
Inflation			2.50%
Administrative expenses			<u>0.25%</u>
Investment rate of return			<u>7.25%</u>

Discount rate:

The discount rate used to measure the total pension liability is 7.25% for 2021. The projection of cash flows used to determine the discount rate assumes that employer contributions will be made at the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the net pension liability (asset):

	<i>Increase (decrease)</i>		
	<i>Total pension liability</i>	<i>Plan fiduciary net position</i>	<i>Net pension liability (asset)</i>
	<i>(a)</i>	<i>(b)</i>	<i>(a) - (b)</i>
Balances at December 31, 2020	\$ 604,125	\$ 478,809	\$ 125,316
Changes for the year:			
Service cost	40,830	-	40,830
Interest	46,509	-	46,509
Differences between expected and actual experience	(143,613)	-	(143,613)
Changes in assumptions	24,136	-	24,136
Employer contributions	-	48,729	(48,729)
Net investment income	-	68,951	(68,951)
Benefit payments, including refunds	(25,177)	(25,177)	-
Administrative expenses	-	(790)	790
Other	(1)	-	(1)
Net changes	(57,316)	91,713	(149,029)
Balances at December 31, 2021	\$ 546,809	\$ 570,522	\$ (23,713)

Sensitivity of the net pension liability (asset) to changes in the discount rate:

The following presents the net pension liability of the District, calculated using a discount rate of 7.25%, as well as what the District's net pension liability would be using a discount rate that is 1 percentage point lower (6.25%) or 1 percentage point higher (8.25%) than the current rate.

	<i>1% Decrease</i>	<i>Current rate</i>	<i>1% Increase</i>
	<i>(6.25%)</i>	<i>(7.25%)</i>	<i>(8.25%)</i>
District's net pension (asset)/liability	\$ 55,443	\$ (23,713)	\$ (88,499)

NOTE 6 - DEFINED BENEFIT PENSION PLAN (Continued)*Pension plan fiduciary net position:*

Detailed information about the pension plan's fiduciary net position is available in the separately issued MERS financial report, which can be found at www.mersofmich.com. The plan's fiduciary net position has been determined on the same basis used by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due. Benefit payments are recognized as expenses when due and payable in accordance with benefit terms.

Pension expense, deferred outflows of resources, and deferred inflows of resources related to the pension plan:

For the fiscal year ended June 30, 2022, the District recognized pension expense of \$35,854. At June 30, 2022, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<i>Source</i>	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
Difference between projected and actual earnings	\$ -	\$ 39,279
Difference between expected and actual experience	-	103,656
Difference in assumptions	<u>24,446</u>	<u>-</u>
	24,446	142,935
Contributions made subsequent to the measurement date	<u>29,695</u>	<u>-</u>
Totals	<u>\$ 54,141</u>	<u>\$ 142,935</u>

The amount reported as deferred outflows of resources resulting from contributions made subsequent to the measurement date, in the amount of \$29,695, will be recognized as a reduction in the net pension liability in fiscal year 2023.

Other amounts reported as deferred outflows of resources or deferred inflows of resources, related to the pension plan, will be recognized in pension expense as follows:

<i>Year ended June 30,</i>	<i>Deferred outflows of resources</i>	<i>Deferred inflows of resources</i>
2023	\$ 5,319	\$ 16,829
2024	2,795	26,189
2025	2,796	21,847
2026	2,796	17,992
2027	2,795	12,129
2028	2,794	12,079
2029	1,369	10,754
2030	1,369	10,754
2031	<u>2,413</u>	<u>14,362</u>
	<u>\$ 24,446</u>	<u>\$ 142,935</u>

NOTE 7 - DEFINED CONTRIBUTION PENSION PLAN

The District contributes to the Saugatuck Township Fire District MERS Defined Contribution Plan (the Plan), a defined contribution pension plan, for substantially all of its paid-on-call employees. The Plan is administered by a third-party administrator.

In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Benefit terms, including contribution requirements, for the Plan are established and may be amended by the District Board. Employees are eligible to participate after completing one year of service. For each eligible employee in the pension plan, the District is required to match employee contributions up to 6% of covered wages. Employees are not required to make contributions to the Plan but can make contributions up to the maximum allowed. The District made contributions of \$42,427 during the fiscal year ended June 30, 2022.

Employees become vested in District contributions and earnings on District contributions after completion of three years of firefighting service with the District. Nonvested District contributions are forfeited upon termination of employment. Such forfeitures are used to cover a portion of the pension plan's administrative expenses. For the year ended June 30, 2022, there were no forfeitures. At June 30, 2022, there were no accrued liabilities relating to Plan contributions.

The District is not a trustee of the plan, nor is the District responsible for investment management of plan assets.

NOTE 8 - DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code, Section 457. The assets of the plans were held in trust (custodial account or annuity contract), as described in IRC Section 457(g) for the exclusive benefit of the participants (employees) and their beneficiaries. The custodian thereof for the exclusive benefit of the participants holds the custodial account for the beneficiaries of this Section 457 plan, and the assets may not be diverted to any other use. The administrators are agents of the employer for purposes of providing direction to the custodian of the custodial account from time to time for the investment of the funds held in the account, transfer of assets to or from the account, and all other matters. In accordance with the provisions of GASB Statement No. 32, plan balances and activities are not reflected in the Districts's financial statements.

NOTE 9 - RISK MANAGEMENT

The District is exposed to various risks of loss to general liability, property and casualty, and workers' compensation, with such risks being managed through the purchase of commercial insurance. For all risks of loss, there have been no significant reductions in insurance coverage from coverage provided in prior years. Also, in the past three years, settlements did not exceed insurance coverage.

NOTE 10 - PENDING ACCOUNTING PRONOUNCEMENT

In May 2020, the GASB issued Statement No. 96, *Subscription-based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The District is currently evaluating the impact this standard will have on the financial statements when adopted during the 2023 fiscal year.

REQUIRED SUPPLEMENTARY INFORMATION

Saugatuck Township Fire District

BUDGETARY COMPARISON SCHEDULE - General Fund

Year ended June 30, 2022

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
REVENUES				
Charges for services	\$ 3,000	\$ 51,061	\$ 55,903	\$ 4,842
Interest	500	550	954	404
Other:				
Special assessments:				
Township of Saugatuck	780,000	779,961	779,961	-
City of the Village of Douglas	404,000	404,358	404,358	-
City of Saugatuck	389,000	389,039	389,039	-
Miscellaneous	1,000	63,228	63,228	-
Total revenues	1,577,500	1,688,197	1,693,443	5,246
EXPENDITURES				
Public safety:				
Salaries and wages:				
Chief	86,000	92,200	91,872	328
Board and officers	12,750	10,350	9,995	355
Full-time firefighters	315,000	333,000	330,774	2,226
Firefighters and medical responders	325,000	354,200	347,815	6,385
Payroll taxes	57,000	62,000	62,459	(459)
Telephone	12,000	12,000	11,027	973
Repairs and maintenance:				
Radio	6,500	6,500	5,687	813
Building	25,000	30,000	29,119	881
Boat	15,000	15,000	14,535	465
Vehicle	45,000	74,000	72,523	1,477
Building security	2,000	2,000	1,515	485
Uniforms/turn-out gear	42,000	47,000	42,078	4,922
Operating supplies	22,000	20,000	17,794	2,206
Gas and oil	12,000	16,750	16,338	412
Insurance	32,000	28,835	28,835	-
Health insurance	75,000	84,500	84,908	(408)
Retirement	76,000	104,000	106,039	(2,039)
Workers compensation insurance	53,000	43,038	43,038	-
Utilities	16,000	16,000	14,966	1,034
Physicals	15,000	11,000	290	10,710

BUDGETARY COMPARISON SCHEDULE - General Fund (Continued)

Year ended June 30, 2022

	<i>Original budget</i>	<i>Final budget</i>	<i>Actual</i>	<i>Variance with final budget positive (negative)</i>
EXPENDITURES (Continued)				
Public safety (continued):				
Professional services	\$ 30,000	\$ 30,000	\$ 29,550	\$ 450
Equipment testing	15,000	12,500	9,325	3,175
Tools	3,000	3,000	2,918	82
Fire prevention	10,000	10,000	9,296	704
Education	18,000	19,000	18,999	1
Medical supplies	12,000	12,000	11,123	877
Office expense	10,000	10,000	8,574	1,426
Technology	18,000	19,000	18,557	443
Other	16,500	15,645	12,607	3,038
Total public safety	<u>1,376,750</u>	<u>1,493,518</u>	<u>1,452,556</u>	<u>40,962</u>
Capital outlay	<u>347,500</u>	<u>354,886</u>	<u>327,212</u>	<u>27,674</u>
Total expenditures	<u>1,724,250</u>	<u>1,848,404</u>	<u>1,779,768</u>	<u>68,636</u>
NET CHANGES IN FUND BALANCES	(146,750)	(160,207)	(86,325)	73,882
FUND BALANCES - BEGINNING	<u>1,007,662</u>	<u>1,007,662</u>	<u>1,007,662</u>	<u>-</u>
FUND BALANCES - ENDING	<u>\$ 860,912</u>	<u>\$ 847,455</u>	<u>\$ 921,337</u>	<u>\$ 73,882</u>

SCHEDULE OF CHANGES IN THE DISTRICT'S NET PENSION LIABILITY AND RELATED RATIOS

Year ended June 30, 2022

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Total pension liability:								
Service cost	\$ 40,830	\$ 34,379	\$ 28,853	\$ 24,437	\$ 23,753	\$ 18,954	\$ 20,979	\$ 11,383
Interest	46,509	40,767	39,683	37,158	34,660	32,284	29,868	28,783
Differences between expected and actual experience	(143,613)	36,088	(11,935)	(451)	4,277	7,865	3,295	-
Changes in assumptions	24,136	(10,434)	12,820	-	-	-	20,186	-
Benefit payments, including refunds	(25,177)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)
Other	(1)	1	-	2	-	-	-	-
Net change in total pension liability	(57,316)	68,998	37,618	29,343	30,887	27,300	42,525	8,363
Total pension liability, beginning of year	<u>604,125</u>	<u>535,127</u>	<u>497,509</u>	<u>468,166</u>	<u>437,279</u>	<u>409,979</u>	<u>367,454</u>	<u>359,091</u>
Total pension liability, end of year	<u>\$ 546,809</u>	<u>\$ 604,125</u>	<u>\$ 535,127</u>	<u>\$ 497,509</u>	<u>\$ 468,166</u>	<u>\$ 437,279</u>	<u>\$ 409,979</u>	<u>\$ 367,454</u>
Plan fiduciary net position:								
Contributions - employer	\$ 48,729	\$ 45,641	\$ 35,700	\$ 31,286	\$ 27,385	\$ 22,986	\$ 14,796	\$ 5,888
Net investment income (loss)	68,951	55,333	49,063	(14,843)	44,189	34,938	(4,768)	20,810
Benefit payments, including refunds	(25,177)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)	(31,803)
Administrative expenses	(790)	(843)	(844)	(729)	(700)	(690)	(713)	(758)
Net change in plan fiduciary net position	91,713	68,328	52,116	(16,089)	39,071	25,431	(22,488)	(5,863)
Plan fiduciary net position, beginning of year	<u>478,809</u>	<u>410,481</u>	<u>358,365</u>	<u>374,454</u>	<u>335,383</u>	<u>309,952</u>	<u>332,440</u>	<u>338,303</u>
Plan fiduciary net position, end of year	<u>\$ 570,522</u>	<u>\$ 478,809</u>	<u>\$ 410,481</u>	<u>\$ 358,365</u>	<u>\$ 374,454</u>	<u>\$ 335,383</u>	<u>\$ 309,952</u>	<u>\$ 332,440</u>
District's net pension (asset)/liability, end of year	<u>\$ (23,713)</u>	<u>\$ 125,316</u>	<u>\$ 124,646</u>	<u>\$ 139,144</u>	<u>\$ 93,712</u>	<u>\$ 101,896</u>	<u>\$ 100,027</u>	<u>\$ 35,014</u>
Plan fiduciary net position as a percent of total pension liability	104.34%	79.26%	76.71%	72.03%	79.98%	76.70%	75.60%	90.47%
Covered payroll	\$ 364,551	\$ 349,376	\$ 303,073	\$ 250,382	\$ 248,199	\$ 198,475	\$ 200,376	\$ 108,720
District's net pension (asset)/liability as a percentage of covered payroll	-6.50%	35.87%	41.13%	55.57%	37.76%	51.34%	49.92%	32.21%

Note: This schedule is being built prospectively after the implementation of GASB 68 in fiscal year 2015. Ultimately, ten years of data will be presented.

SCHEDULE OF DISTRICT PENSION CONTRIBUTIONS

Last Ten Fiscal Years Ended June 30

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
Actuarially determined contributions	\$ 55,130	\$ 47,580	\$ 42,255	\$ 31,162	\$ 30,319	\$ 25,655	\$ 18,405	\$ 11,785	\$ -	\$ 10,764
Contributions in relation to the actuarially determined contributions	<u>55,130</u>	<u>47,580</u>	<u>42,255</u>	<u>31,162</u>	<u>30,319</u>	<u>25,655</u>	<u>18,405</u>	<u>11,785</u>	<u>-</u>	<u>10,764</u>
Contribution deficiency	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	\$ 364,551	\$ 349,376	\$ 303,073	\$ 250,382	\$ 248,199	\$ 213,867	\$ 175,753	\$ 100,770	\$ 99,986	\$ 199,323
Contributions as a percentage of covered payroll	15.12%	13.62%	13.94%	12.45%	12.22%	12.00%	10.47%	11.69%	0.00%	5.40%

Actuarial valuation information relative to the determination of contributions:

Valuation date Actuarially determined contribution rates are calculated as of December 31 each year, which is 18 months prior to the beginning of the fiscal year in which the contributions are required.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal cost
Amortization method	Level percentage of payroll, open
Remaining amortization period	17 years
Asset valuation method	5-year smoothed fair value
Inflation	2.50%
Salary increases	3.00%
Investment rate of return	7.00%, net of investment and administrative expenses, including inflation
Retirement age	Normal retirement age is 60 years
Mortality	50% Female/50% Male blend of the Pub-2010 fully generational mortality table with scale MP-2019

02/17/2023 CHECK REGISTER FOR SAUGATUCK FIRE DISTRICT				
CHECK DATE FROM 01/17/2023 - 02/20/2023				
Check Date	Check	Vendor Name	Description	Amount
Bank MAC MACATAWA BANK				
01/17/2023	EFT1199(E)	457 MERS	PAYROLL	1,882.68
01/17/2023	EFT1200(E)	INTERNAL REVENUE SERVICE	PAYROLL	6,402.92
01/17/2023	EFT1201(E)	DEFINED CONTRIBUTION	PAYROLL	1,570.30
01/17/2023	EFT1202(E)	SAUGATUCK AREA PROFESSIONAL LOCA	PAYROLL	150.00
01/20/2023	20586	FARMHOUSE DELI	ANNUAL MEETING	4,125.00
01/20/2023	DD4534(A)	BERNHARDY, CHRISTOPHER	PAYROLL	1,829.97
01/20/2023	DD4535(A)	BETTS, MICHAEL	PAYROLL	1,932.60
01/20/2023	DD4536(A)	CAPEL, RILEY	PAYROLL	1,192.48
01/20/2023	DD4537(A)	GREEN, MICHELLE	PAYROLL	1,249.67
01/20/2023	DD4538(A)	JANIK, GREG	PAYROLL	2,674.54
01/20/2023	DD4539(A)	MANTELS, CHRISTOPHER	PAYROLL	2,398.46
01/20/2023	DD4540(A)	MEYER, KYLE	PAYROLL	1,581.01
01/20/2023	EFT1204(E)	457 MERS	PAYROLL	1,366.42
01/20/2023	EFT1205(E)	INTERNAL REVENUE SERVICE	PAYROLL	4,430.31
01/20/2023	EFT1206(E)	MERS	PAYROLL	5,614.82
01/20/2023	EFT1207(E)	DEFINED CONTRIBUTION	PAYROLL	1,862.44
01/20/2023	EFT1208(E)	HEALTH SAVINGS PLAN	PAYROLL	370.88
01/20/2023	EFT1209(E)	STATE OF MICHIGAN	PAYROLL	2,748.64
01/23/2023	2676(A)	MOTOROLA SOLUTIONS INC	RADIOS	997.92
01/23/2023	2677(A)	SHAGS-SHOP INC	LIVE FIRE TRAINING	2,000.00
01/23/2023	2678(A)	XTREME AUTO	DOWN POWER LINES SIGNS	483.04
01/25/2023	EFT1203(E)	STATE UNEMPLOYMENT	PAYROLL	98.00
02/03/2023	DD4541(A)	BERNHARDY, CHRISTOPHER	PAYROLL	1,804.97
02/03/2023	DD4542(A)	BETTS, MICHAEL	PAYROLL	1,907.60
02/03/2023	DD4543(A)	CAPEL, RILEY	PAYROLL	1,167.48
02/03/2023	DD4544(A)	GREEN, MICHELLE	PAYROLL	1,224.65
02/03/2023	DD4545(A)	JANIK, GREG	PAYROLL	2,674.56
02/03/2023	DD4546(A)	MANTELS, CHRISTOPHER	PAYROLL	2,872.45
02/03/2023	DD4547(A)	MEYER, KYLE	PAYROLL	1,556.00
02/03/2023	EFT1210(E)	457 MERS	PAYROLL	1,366.42
02/03/2023	EFT1211(E)	INTERNAL REVENUE SERVICE	PAYROLL	4,430.35
02/03/2023	EFT1212(E)	DEFINED CONTRIBUTION	PAYROLL	1,862.44
02/03/2023	EFT1213(E)	SAUGATUCK AREA PROFESSIONAL LOCA	PAYROLL	150.00
02/16/2023	DD4548(A)	ALDRICH, STACEY	PAYROLL	43.05
02/16/2023	DD4549(A)	BALES, WENDY	PAYROLL	1,829.12
02/16/2023	DD4550(A)	BECKMAN, ERIC	PAYROLL	43.05
02/16/2023	DD4551(A)	BEEK, HEATHER	PAYROLL	614.67
02/16/2023	DD4552(A)	BERNHARDY, CHRISTOPHER	PAYROLL	137.47
02/16/2023	DD4553(A)	BETTS, MICHAEL	PAYROLL	129.29
02/16/2023	DD4554(A)	BLATT, DAVID	PAYROLL	113.71
02/16/2023	DD4555(A)	BLOK, MICHAEL	PAYROLL	751.59
02/16/2023	DD4556(A)	BRINK, CHAD	PAYROLL	425.06
02/16/2023	DD4557(A)	BROWN, CLAIRE	PAYROLL	74.23

02/17/2023 CHECK REGISTER FOR SAUGATUCK FIRE DISTRICT				
CHECK DATE FROM 01/17/2023 - 02/20/2023				
Check Date	Check	Vendor Name	Description	Amount
02/16/2023	DD4558(A)	CAPEL, RILEY	PAYROLL	209.91
02/16/2023	DD4559(A)	DALTON, PHIL	PAYROLL	1,571.73
02/16/2023	DD4560(A)	DEMOND, KALEB	PAYROLL	1,273.14
02/16/2023	DD4561(A)	DORNBUSH, KALEIGH	PAYROLL	171.96
02/16/2023	STUB97(A)	DYKSTRA, TOM	PAYROLL	0.00
02/16/2023	DD4562(A)	ESQUIVEL, BRADLEY	PAYROLL	379.10
02/16/2023	DD4563(A)	GARGANO, MARK	PAYROLL	1,033.24
02/16/2023	DD4564(A)	GREEN, MICHELLE	PAYROLL	643.61
02/16/2023	DD4565(A)	HOSIER, CALEB	PAYROLL	575.30
02/16/2023	DD4566(A)	HUNDERMAN, MARCIE	PAYROLL	37.80
02/16/2023	DD4567(A)	JANIK, GREG	PAYROLL	536.27
02/16/2023	DD4568(A)	KIRCHERT, ERIK	PAYROLL	935.51
02/16/2023	DD4569(A)	MANTELS, CHRISTOPHER	PAYROLL	318.20
02/16/2023	DD4570(A)	MARR, SEAN	PAYROLL	422.91
02/16/2023	DD4571(A)	MC GOWAN, WILLIAM	PAYROLL	657.21
02/16/2023	DD4572(A)	MEISTE, JAMES	PAYROLL	562.34
02/16/2023	DD4573(A)	MEYER, KYLE	PAYROLL	447.50
02/16/2023	DD4574(A)	MOKMA, WAYNE	PAYROLL	245.16
02/16/2023	DD4575(A)	PULLEN, TARUE	PAYROLL	44.05
02/16/2023	DD4576(A)	SEYMOUR, SCOTT	PAYROLL	634.95
02/16/2023	DD4577(A)	SHERER, MISTY	PAYROLL	1,210.99
02/16/2023	DD4578(A)	STARRING, LINUS	PAYROLL	1,038.13
02/16/2023	DD4579(A)	STEVENS, KEVIN	PAYROLL	719.09
02/16/2023	DD4580(A)	TRINKLEIN, KYLE	PAYROLL	111.67
02/16/2023	DD4581(A)	VERPLANK, JANE	PAYROLL	44.05
02/16/2023	DD4582(A)	WETZEL, EVAN	PAYROLL	682.89
02/16/2023	DD4583(A)	WILKINSON, ERIN	PAYROLL	1,686.35
02/16/2023	EFT1214(E)	457 MERS	PAYROLL	1,445.53
02/16/2023	EFT1215(E)	INTERNAL REVENUE SERVICE	PAYROLL	5,252.98
02/16/2023	EFT1216(E)	DEFINED CONTRIBUTION	PAYROLL	1,147.04
02/16/2023	EFT1217(E)	SAUGATUCK AREA PROFESSIONAL LOCA	PAYROLL	150.00
02/17/2023	DD4584(A)	BERNHARDY, CHRISTOPHER	PAYROLL	1,829.96
02/17/2023	DD4585(A)	BETTS, MICHAEL	PAYROLL	1,932.60
02/17/2023	DD4586(A)	CAPEL, RILEY	PAYROLL	1,192.47
02/17/2023	DD4587(A)	GREEN, MICHELLE	PAYROLL	1,249.67
02/17/2023	DD4588(A)	JANIK, GREG	PAYROLL	2,674.55
02/17/2023	DD4589(A)	MANTELS, CHRISTOPHER	PAYROLL	2,398.46
02/17/2023	DD4590(A)	MEYER, KYLE	PAYROLL	1,581.00
02/17/2023	EFT1218(E)	457 MERS	PAYROLL	1,366.42
02/17/2023	EFT1219(E)	INTERNAL REVENUE SERVICE	PAYROLL	4,430.35
02/17/2023	EFT1220(E)	MERS	PAYROLL	5,614.82
02/17/2023	EFT1221(E)	DEFINED CONTRIBUTION	PAYROLL	1,862.44
02/17/2023	EFT1222(E)	HEALTH SAVINGS PLAN	PAYROLL	370.88
02/17/2023	EFT1223(E)	STATE OF MICHIGAN	PAYROLL	2,551.80
02/20/2023	20587	COMPAAN DOOR & OPERATOR	GARAGE DOOR MAINTENANCE	8,794.86

02/17/2023		CHECK REGISTER FOR SAUGATUCK FIRE DISTRICT		
		CHECK DATE FROM 01/17/2023 - 02/20/2023		
Check Date	Check	Vendor Name	Description	Amount
02/20/2023	20588	HAMILTON FIRE	DRONE INSURANCE	2,208.00
02/20/2023	20589	HOLLAND MEDICENTER	PHYSICAL	502.57
02/20/2023	20590	IHLE AUTO PARTS	SUPPLIES	375.90
02/20/2023	20591	HOLLAND READY ROOFING CO	ROOF CLEANING	295.00
02/20/2023	20592	FOUR OFF FAB LLC	HANDRAILS BOAT DOCK	1,508.00
02/20/2023	20593	SOUTHSIDE BODY & FABRICATION INC	ARROW BOARD SIGN	330.00
02/20/2023	20594	ZORO	TAPE, FLASHLIGHTS, GRIP NUTS & TOWER LIG	1,656.36
02/20/2023	2679(E)	ARROWASTE	TRASH	80.79
02/20/2023	2680(E)	COMCAST	TELEPHONES & INTERNET	340.43
02/20/2023	2681(E)	CONSUMERS ENERGY	FIRE STATION	153.86
02/20/2023	2682(E)	CONSUMERS ENERGY	BOAT DOCK	4.08
02/20/2023	2683(E)	CONSUMERS ENERGY	BOAT DOCK	30.97
02/20/2023	2684(E)	CONSUMERS ENERGY	FIRE STATION	573.98
02/20/2023	2685(E)	KAL LAKE SEWER WATER	WATER	226.49
02/20/2023	2686(E)	KAL LAKE SEWER WATER	WATER	204.03
02/20/2023	2687(E)	MENARDS	SMOKE ALARMS	785.82
02/20/2023	2688(E)	MICHIGAN GAS UTILITIES	NATURAL GAS	543.09
02/20/2023	2689(E)	MCKESSON	MEDICAL SUPPLIES	6.75
02/20/2023	2690(E)	PRIORITY HEALTH	HEALTH INSURANCE	4,736.59
02/20/2023	2691(E)	SHELL	GASOLINE & DIESEL	1,355.85
02/20/2023	2692(E)	VERIZON WIRELESS	CELL PHONES & MODEMS	466.41
02/20/2023	2693(E)	VERIZON WIRELESS	CELL PHONES & MODEMS	466.41
02/20/2023	2694(A)	ALLIED FIRE SALES & SERVICE LLC	2110 SUPPLIES	7,383.27
02/20/2023	2695(A)	APPLIED IMAGING	COPIER USE	552.51
02/20/2023	2696(A)	BEAVER RESEARCH COMPANY	CLEANING SUPPLIES	348.66
02/20/2023	2697(A)	BREATHING AIR SYSTEMS INC	ANNUAL MAINTENANCE AIR COMPRESSOR	870.35
02/20/2023	2698(A)	GALLS LLC	UNIFORMS	559.93
02/20/2023	2699(A)	J & B MEDICAL	MEDICAL SUPPLIES	165.75
02/20/2023	2700(A)	MAC QUEEN EQUIPMENT LLC	SCBA ANNUAL SERVICE	1,956.00
02/20/2023	2701(A)	MASTER MEDICAL EQUIPMENT	AED'S OTHERS	3,240.00
02/20/2023	2702(A)	OFFICE DEPOT	OFFICE SUPPLIES	90.50
02/20/2023	2703(A)	LORRIE PASTOOR	CLEANING	240.00
02/20/2023	2704(A)	STANDARD	INSURANCE	910.78
02/20/2023	2705(A)	ULINE INC	SUPPLIES	2,531.24
02/20/2023	2706(A)	WEST MICHIGAN UNIFORM	SHOP TOWELS	210.70
Total of 123 Checks:				170,090.22
Less 0 Void Checks:				0.00
Total of 123 Disbursements:				170,090.22

Vendor Name		Description		Amount
1. ALLIED FIRE SALES & SERVICE LLC		2110 SUPPLIES		6,253.47
		2110 SUPPLIES		499.00
		TOOLS		630.80
		TOTAL		7,383.27
2. APPLIED IMAGING		COPIER USE		552.51
3. ARROWASTE		TRASH		80.79
4. BEAVER RESEARCH COMPANY		CLEANING SUPPLIES		348.66
5. BREATHING AIR SYSTEMS INC		ANNUAL MAINTENANCE AIR COMPRESSOR		870.35
6. COMCAST		TELEPHONES & INTERNET		340.43
7. COMPAAN DOOR & OPERATOR		GARAGE DOOR MAINTENANCE		8,190.00
		GARAGE DOOR REPAIR		604.86
		TOTAL		8,794.86
8. CONSUMERS ENERGY		FIRE STATION		153.86
		BOAT DOCK		4.08
		BOAT DOCK		30.97
		FIRE STATION		573.98
		TOTAL		762.89
9. FARMHOUSE DELI		ANNUAL MEETING		4,125.00
10. FIRST BANKCARD		APPRECIATION, MAINTENANCE & SUPPLIES		6,351.29
11. FOUR OFF FAB LLC		HANDRAILS BOAT DOCK		1,508.00
12. GALLS LLC		UNIFORMS		559.93
13. HAMILTON FIRE		DRONE TRAILER		2,000.00
		DRONE INSURANCE		208.00
		TOTAL		2,208.00
14. HOLLAND MEDICENTER		PHYSICAL		502.57
15. HOLLAND READY ROOFING CO		ROOF CLEANING		295.00
16. IHLE AUTO PARTS		SUPPLIES		375.90
17. J & B MEDICAL		MEDICAL SUPPLIES		165.75
18. KAL LAKE SEWER WATER		WATER		226.49
		WATER		204.03
		TOTAL		430.52
19. LORRIE PASTOOR		CLEANING		240.00
20. MAC QUEEN EQUIPMENT LLC		SCBA ANNUAL SERVICE		1,956.00
21. MASTER MEDICAL EQUIPMENT		AED'S OTHERS		3,240.00

Item #9A

Vendor Name	Description	Amount
22. MCKESSON		
	MEDICAL SUPPLIES	2.46
	MEDICAL SUPPLIES	4.29
	TOTAL	6.75
23. MENARDS		
	SMOKE ALARMS	785.82
24. MICHIGAN GAS UTILITIES		
	NATURAL GAS	543.09
25. MOTOROLA SOLUTIONS INC		
	RADIOS	997.92
26. OFFICE DEPOT		
	OFFICE SUPPLIES	90.50
27. PRIORITY HEALTH		
	HEALTH INSURANCE	4,736.59
28. SHAGS-SHOP INC		
	LIVE FIRE TRAINING	2,000.00
29. SHELL		
	GASOLINE & DIESEL	1,355.85
30. SOUTHSIDE BODY & FABRICATION INC		
	ARROW BOARD SIGN	330.00
31. STANDARD		
	INSURANCE	910.78
32. ULINE INC		
	SUPPLIES	123.38
	GRANT EXCERISE ROOM	2,407.86
	TOTAL	2,531.24
33. VERIZON WIRELESS		
	CELL PHONES & MODEMS	466.41
	CELL PHONES & MODEMS	466.41
	TOTAL	932.82
34. WEST MICHIGAN UNIFORM		
	SHOP TOWELS	210.70
35. XTREME AUTO		
	DOWN POWER LINES SIGNS	483.04
36. ZORO		
	TAPE, FLASHLIGHTS, GRIP NUTS & TOWER LIGHT	1,656.36
TOTAL - ALL VENDORS		58,663.18
FUND TOTALS:		
Fund 206 - FIRE FUND		56,663.18
Fund 210 - REGIONAL TRAINING CENTER		2,000.00

		2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	NORMAL (ABNORMAL)	MONTH 02/28/2023	BALANCE	% BDGT USED
		INCREASE	(DECREASE)	NORMAL	(ABNORMAL)	
Fund 206 - FIRE FUND						
Revenues						
Dept 000						
206-000-401.000	SAUGATUCK CITY	415,000.00	298,153.65	84,140.73	116,846.35	71.84
206-000-402.000	SAUGATUCK TOWNSHIP	840,000.00	413,428.15	73,130.87	426,571.85	49.22
206-000-403.000	DOUGLAS CITY	430,000.00	391,142.23	134,552.14	38,857.77	90.96
206-000-450.000	FIRE SERVICES	1,000.00	486.00	0.00	514.00	48.60
206-000-460.000	INSPECTION & PLAN REVIEW FEES	1,000.00	14,075.00	0.00	(13,075.00)	1,407.50
206-000-465.000	COST RECOVERY	1,000.00	18,309.62	50.00	(17,309.62)	1,830.96
206-000-528.000	OTHER FEDERAL GRANTS	0.00	26,928.05	0.00	(26,928.05)	100.00
206-000-560.000	GRANTS & DONATIONS	1,000.00	22,452.50	0.00	(21,452.50)	2,245.25
206-000-665.000	INTEREST	500.00	1,723.18	0.00	(1,223.18)	344.64
206-000-685.000	SALES OF ASSETS	0.00	0.00	0.00	0.00	0.00
206-000-686.000	FUND BALANCE TRANSFER IN	417,000.00	0.00	0.00	417,000.00	0.00
Total Dept 000		2,106,500.00	1,186,698.38	291,873.74	919,801.62	56.34
TOTAL REVENUES		2,106,500.00	1,186,698.38	291,873.74	919,801.62	56.34
Expenditures						
Dept 336 - FIRE FUND						
206-336-702.000	BOARD SALARY	5,000.00	1,700.00	200.00	3,300.00	34.00
206-336-704.000	CHIEF SALARY	106,100.00	67,964.24	8,461.54	38,135.76	64.06
206-336-705.000	OFFICER SALARIES	9,650.00	4,520.95	645.85	5,129.05	46.85
206-336-708.000	CAREER FIREFIGHTER	338,000.00	268,455.29	28,624.50	69,544.71	79.42
206-336-709.000	OPERATIONAL WAGES	125,000.00	62,746.75	9,779.56	62,253.25	50.20
206-336-709.500	PAID ON CALL STIPEND	85,000.00	55,640.55	8,314.43	29,359.45	65.46
206-336-710.000	FIRE CALLS	65,000.00	35,988.08	4,092.52	29,011.92	55.37
206-336-711.000	MEDICAL CALLS	32,000.00	20,297.17	2,330.36	11,702.83	63.43
206-336-712.000	TRAINING	48,000.00	13,924.13	0.00	34,075.87	29.01
206-336-713.000	SPECIAL EVENTS	12,000.00	8,901.49	0.00	3,098.51	74.18
206-336-720.000	PAYROLL TAXES	66,000.00	42,823.50	4,994.98	23,176.50	64.88
206-336-721.000	EMPLOYEE INSURANCE BENEFITS	90,000.00	67,178.57	6,846.37	22,821.43	74.64
206-336-722.000	WORKER COMP INSURANCE	58,000.00	43,020.90	0.00	14,979.10	74.17
206-336-723.000	RETIREMENT	100,000.00	82,462.86	9,736.88	17,537.14	82.46
206-336-727.000	OPERATING SUPPLIES	22,500.00	19,036.64	5,265.95	3,463.36	84.61
206-336-728.000	GAS & OIL	20,000.00	13,171.28	1,355.85	6,828.72	65.86
206-336-730.000	PROFESSIONAL SERVICES	30,000.00	20,325.40	240.00	9,674.60	67.75
206-336-742.000	TESTING, REPAIR & REPLACEMENT	18,000.00	9,752.66	2,826.35	8,247.34	54.18
206-336-745.000	STATION TOOLS	3,000.00	285.73	0.00	2,714.27	9.52
206-336-746.000	FIRE FIGHTER TOOLS	10,000.00	3,575.46	826.82	6,424.54	35.75
206-336-751.000	PHONES	13,500.00	6,846.50	1,333.25	6,653.50	50.71
206-336-752.000	UTILITIES	20,000.00	9,397.54	1,817.29	10,602.46	46.99
206-336-760.000	VEHICLE/ EQUIP REP & MAINTENANCE	45,000.00	22,613.93	3,025.31	22,386.07	50.25
206-336-761.000	BOAT MAINTENANCE	17,500.00	14,826.39	0.00	2,673.61	84.72
206-336-762.000	RADIO & PAGER R&R	8,500.00	1,214.32	0.00	7,285.68	14.29
206-336-763.000	BUILDING REPAIR & MAINTENANCE	27,000.00	10,989.94	5,180.62	16,010.06	40.70
206-336-764.000	BUILDING SECURITY	2,000.00	0.00	0.00	2,000.00	0.00
206-336-767.000	DUES & SUBSCRIPTIONS	4,000.00	2,389.73	0.00	1,610.27	59.74
206-336-770.000	OFFICE EXPENSES	12,000.00	5,315.39	949.29	6,684.61	44.29
206-336-771.000	TECHNOLOGY	20,000.00	8,966.52	370.70	11,033.48	44.83
206-336-775.000	BUILDING INSPECTIONS	2,500.00	144.00	0.00	2,356.00	5.76
206-336-780.000	UNIFORMS	15,000.00	12,100.21	962.28	2,899.79	80.67
206-336-781.000	TURN OUT GEAR	30,000.00	3,654.60	0.00	26,345.40	12.18
206-336-785.000	EDUCATION	23,000.00	14,281.18	219.73	8,718.82	62.09
206-336-791.000	MEDICAL SUPPLY	16,000.00	2,999.99	172.50	13,000.01	18.75

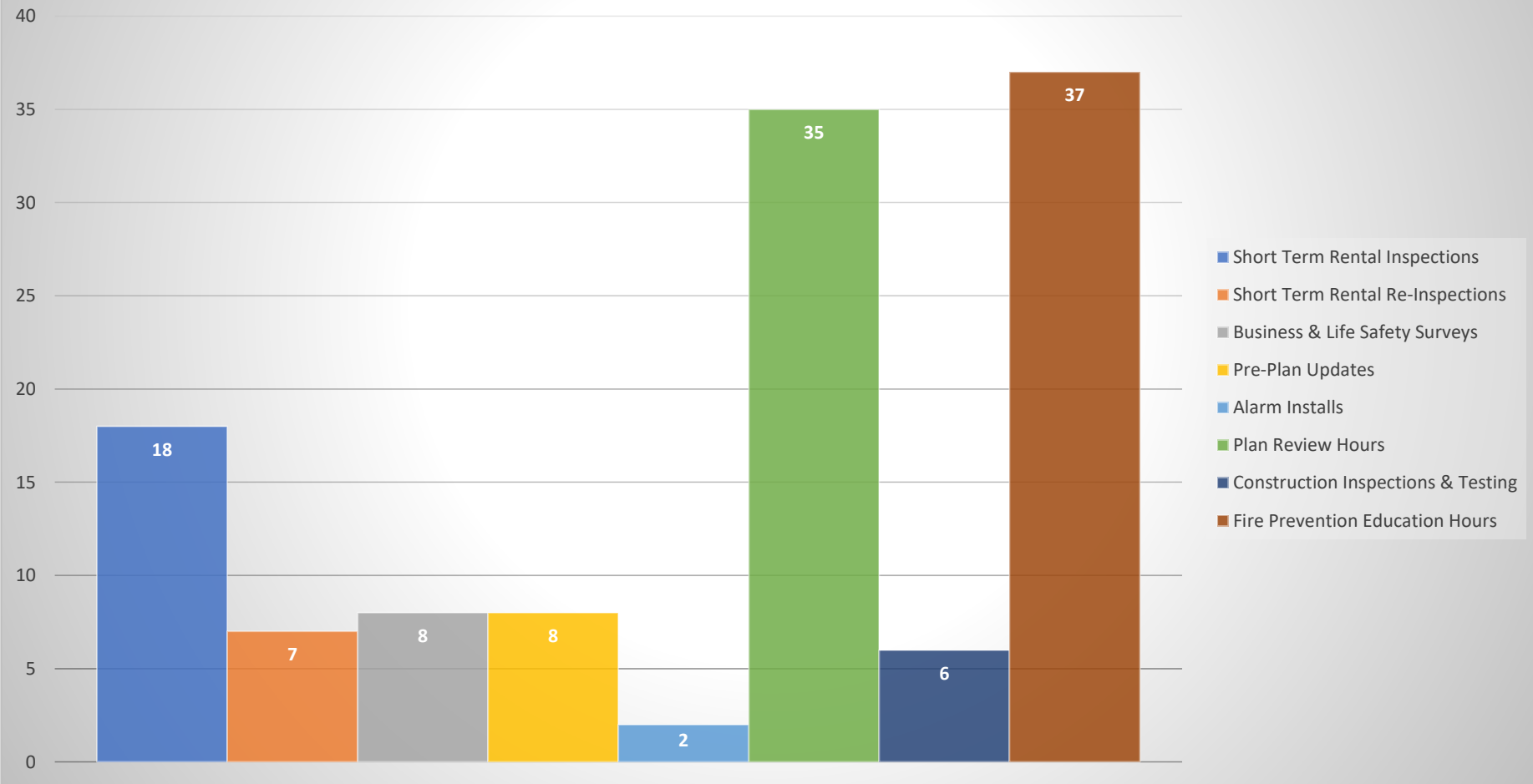
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PERIOD ENDING 02/28/2023

		2022-23	YTD BALANCE	ACTIVITY FOR	AVAILABLE	
GL NUMBER	DESCRIPTION	AMENDED BUDGET	02/28/2023	MONTH 02/28/2023	BALANCE	% BDGT
			NORMAL (ABNORMAL)	INCREASE (DECREASE)	NORMAL (ABNORMAL)	USED
Fund 206 - FIRE FUND						
Expenditures						
206-336-795.000	COMMUNITY RISK REDUCTION	13,000.00	8,163.61	2,007.25	4,836.39	62.80
206-336-796.000	PHYSICALS	15,000.00	13,500.09	502.57	1,499.91	90.00
206-336-815.000	GENERAL INSURANCE	32,000.00	33,975.00	208.00	(1,975.00)	106.17
206-336-861.000	TAX CHARGE BACK	500.00	988.72	0.00	(488.72)	197.74
206-336-975.000	TRUCK PAYMENT	417,000.00	419,307.50	0.00	(2,307.50)	100.55
206-336-980.000	SMALL CAPITAL	0.00	0.00	0.00	0.00	0.00
206-336-985.000	LONG TERM CAPITAL	29,750.00	44,126.82	18,381.09	(14,376.82)	148.33
206-336-986.000	CAPITAL FUND TRANSFER	100,000.00	0.00	0.00	100,000.00	0.00
Total Dept 336 - FIRE FUND		2,106,500.00	1,477,573.63	129,671.84	628,926.37	70.14
TOTAL EXPENDITURES		2,106,500.00	1,477,573.63	129,671.84	628,926.37	70.14
Fund 206 - FIRE FUND:						
TOTAL REVENUES		2,106,500.00	1,186,698.38	291,873.74	919,801.62	56.34
TOTAL EXPENDITURES		2,106,500.00	1,477,573.63	129,671.84	628,926.37	70.14
NET OF REVENUES & EXPENDITURES		0.00	(290,875.25)	162,201.90	290,875.25	100.00

Department of Fire Prevention Monthly Report to Fire Board January 2023 to February 2023



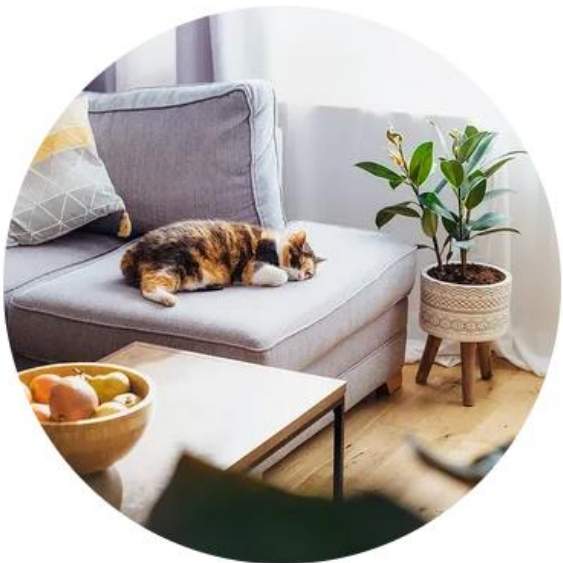
MICHIGAN FATAL FIRE STATISTICS 2023



2023 Current Fire Deaths

21 Deaths in 21 Fires
(as of February 14, 2023)
2% Decrease in Deaths YTD
Compared to 2017-2022 Average
18% Increase in Fires YTD
Compared to 2017-2022 Average

Victims
57% Male / 43% Female
19% Reported as Disabled
10% Reported as on Oxygen
62% Between 40 and 79 Years Old



Location and Cause

Reported Areas of Origin
#1 Bedroom (29%)
#1 Living Room (29%)
#3 Kitchen (19%)

Reported Fire Causes
#1 Smoking (50%)
#2 Cooking (13%)
#2 Fire Play (13%)

Alarm Status
No Working Alarms (43% Fires / 43% Victims)
Working Alarms (29% Fires / 29% Victims)
Unknown Status (29% Fires / 29% Victims)



Time and Day

Deadliest Time of Day
6am - 6pm = 33%
6pm - 6am = 67%

Deadliest Day of Week (Deaths)
#1 Sunday (52%)
#2 Monday (19%)
#3 Wednesday (5%)